

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 106 Section 106.120 Exclusions from Internet Filing</b>
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**TITLE 86: REVENUE**

**PART 106**

**INTERNET FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**Section 106.120 Exclusions from Internet Filing**

The following types of returns or other documents are excluded from Internet filing:

- a) Returns or other documents that are not listed in subsection (b) of Section 106.100 of this Part.
- b) Returns or other documents listed in subsection (b) of Section 106.100 of this Part that require additional forms, schedules, or other documents, or that require the reporting of information that the Department is unable to currently accept through the Internet program.

(Source: Amended at 24 Ill. Reg. 1648, effective January 14, 2000)